

99132002016000

Auditing company, apply for recognition

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/6000819-99132002016000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99132002016000
Leistungsbezeichnung I	Auditing company, apply for recognition
Leistungsbezeichnung II	Auditing company, apply for recognition
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • §§ 27 ff. Wirtschaftsprüferordnung (WiPrO) – Wirtschaftsprüfungsgesellschaften
Teaser	<p>The profession of</p> <p>auditor*</p>
Volltext	<p>Application for recognition as an auditing company in accordance with §§ 27 ff. Wirtschaftsprüferordnung (WiPrO)</p> <p>The profession of auditor* can also be practised in a professional firm. Such a company requires state recognition as an auditing company by the Chamber of Public Accountants.</p> <p>Single point of contact</p> <p>You can utilise the service of the Single Point of Contact for this procedure. They will guide you through the process, take care of correspondence with all the authorities responsible for your matter and provide you with expert advice.</p> <ul style="list-style-type: none"> • Single point of contact Amt24 information
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Copy of the articles of association or partnership agreement, • Proof of adequate professional indemnity insurance (provisional cover note from the professional indemnity insurer), • Proof of payment of the minimum capital; in the case of cash formation: Proof by submitting a bank confirmation or bank statement, • if an existing company is recognised as an auditing company: interim financial statements not older than three months, • Declaration by each shareholder that they do not hold the shares in the auditing company for the account of a third party. This may be waived if the articles of association contain a corresponding

Modul	Sachverhalt
	<p>prohibition,</p> <ul style="list-style-type: none"> • Employment contracts of the partners working in the company who are not auditors (sworn auditors, tax consultants, lawyers, tax agents, etc.) and who are not legal representatives, and • Certificates from foreign professional organisations regarding the approval or recognition of EU/EEA auditors and EU/EEA audit firms
Voraussetzungen	Details can be found in the information sheets on the website of the Chamber of Public Accountants.
Kosten	EUR 1,000
Verfahrensablauf	<p>It is advisable to submit the draft articles of association to the Chamber of Public Accountants for review before submitting the application. Any necessary notarisation can then take place.</p> <ul style="list-style-type: none"> • Submit the application for recognition to the Chamber of Public Accountants and enclose the necessary evidence. You can submit the application on the homepage www.wpk.de in the "My WPK" area, for which you log in with your registration number and password. There you will also receive the information sheet for recognition as an auditing company. • After entry in the commercial or partnership register, the Chamber of Public Accountants recognises the company as an auditing company by issuing a certificate of recognition.
Bearbeitungsdauer	approx. two months (depending on the duration of the registration procedure in the commercial or partnership register)
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Complaint, details in the decision.
Kurztext	
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	
Formulare	
Ursprungsportal	